Form UC-018
Form UC-020

Unemployment Tax and Wage Report

Bar-coded Unemployment Tax and Wage Reports are mailed to liable employers to report their taxes and wages for the specific period indicated on the report. The bar-codes contain the Arizona Employer Account Number, Calendar Quarter and the Year to be reported.

**BE SURE TO USE THE BAR-CODED FORM TO ENSURE ACCURATE
POSTING OF YOUR TAX AND WAGE INFORMATION**

If you did not receive a bar-coded Tax and Wage Report, you may compete the downloadable form UC-018 to report the number of full and part-time covered workers for a quarterly period, the wages paid to these employees, and the unemployment tax due. Please type or clearly print your full address of record in the area above the report title. It is important to provide the information requested in Section A and to include your assigned tax rate in Section C-4. Use the Wage Listing Continuation form (UC-020) for reporting additional employees. Your completed (original) form should be mailed or faxed to the address or fax number shown below:

IF YOU HAVE 25 OR MORE EMPLOYEES, CONSIDER REPORTING BY

MAGNETIC MEDIA. WE SUPPORT DISKETTE, TAPE AND CARTRIDGE MEDIA. FOR

ADDITIONAL INFORMATION, YOU MAY VIEW OR DOWNLOAD OUR PUBLICATION

"ARIZONA MAGNETIC MEDIA REPORTING" (PAU-430). THE LINK TO THIS INFORMATION

CAN BE FOUND ON OUR HOME PAGE.

Questions about completing the Unemployment Tax and Wage Report may be directed to:

Arizona Department of Economic Security
Unemployment Tax - 911B
P.O. Box 6028
Phoenix, AZ 85005-6028

Telephone: (602) 248-9354

FAX: (602) 650-1451

INSTRUCTIONS FOR COMPLETING UNEMPLOYMENT TAX AND WAGE REPORT

Failure to Submit a Report May Result in Application of Penalties

The **UNEMPLOYMENT TAX AND WAGE REPORT** on Page 1 must be completed and returned whether or not wages have been paid in the quarter. If no wages were paid in the quarter, enter "0" in Part C, Line 1, sign and return the report.

Return the report including the required **WAGE LISTING** of employees with Social Security Numbers and amount of wages paid. List employees either in Social Security Number order, or alphabetically by last name. Enter the total wages paid from Part B Wage Listing, on Line 1 in the Wage Summary (Part C).

REPORT OF CHANGES – A Report of Changes form is available online. Use this form to report any changes in your business. If you are no longer in business or if there has been a change of name, address, phone number, ownership, or any other change, complete this form and return it with this report.

PART A. **NUMBER OF EMPLOYEES** -Enter the number of employees on the payroll as of the 12th day of each month listed.

PART B. WAGES - **(if wages have been paid, failure to include a wage listing may result in application of penalties.)**

1. Employee's Social Security Number. Enter each employee's Social Security Number as shown on their Social Security Card.

2. Employee's Name. Enter each employee's name, last name first.

3. Total Wages Paid in the Quarter. Enter the total wages (before deductions) paid to each employee during the calendar quarter. Wages include salaries, commissions, bonuses, tips, and the cash value of other remuneration such as gifts. DO NOT ADJUST PRIOR QUARTER WAGES ON THIS REPORT.

> **NOTE: Wage Listings that are computer generated or printed on plain white paper are acceptable provided the employee wage information and format is the same as the Wage Listing, Part B.**

PART C. WAGE SUMMARY -Compute the payment due.

1. **TOTAL WAGES PAID IN THIS QUARTER -**Enter total wages (before deductions) paid in the quarter to all employees from the total of the Wage Listing, Part B.

2. **SUBTRACT EXCESS WAGES -**Calculate for each employee how much, if any, of the wages paid in the quarter are in excess of the first $7,000 paid to that employee in the same calendar year. Excess wages must be reported in the quarter earned, but are not taxable. The following example shows how excess wages are calculated for an employee paid $5,000 a quarter:

Section C. Wage Summary	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	YEAR END TOTAL
(Line 1) TOTAL WAGES	$5,000.00	$5,000.00	$5,000.00	$5,000.00	$20,000.00
(Line2) EXCESS WAGES	0.00	$3,000.00	$5,000.00	$5,000.00	$13,000.00
(Line3) TAXABLE WAGES	$5,000.00	$2,000.00	0.00	0.00	$7,000.00

> **The taxable wages for this worker were paid in the first two quarters, with $3,000 ($10,000 -$7,000) excess wages in the second quarter. All the wages paid in the third and fourth quarter are excess wages. The sum of the excess wage calculations for each employee for the quarter is entered on Line 2 of the Wage Summary, Part C.**

3. **TAXABLE WAGES PAID -**Subtract the EXCESS WAGES (Line 2) from the Total Wages (Line 1), the difference is the Taxable Wages which are entered on Line 3 of the Wage Summary, Part C.

4. **TAX DUE -**Multiply the TAXABLE WAGES (Line 3) by your assigned tax rate that is shown on the form. This is the amount of tax you owe for the calendar quarter. Example: 2.7% (or .0270) x $5,000=$135.00 TAX DUE.

5. **ADD INTEREST DUE -**Enter the amount due if your tax payment is not paid on or before the due date indicated on Page 1 of the report. Interest accrues at the rate of 1% for every month or part of a month payment is late. Example: Interest on $200.00 in tax paid 1-1/2 months late =$200 x 2% =$4.00.

6. **ADD PENALTY FOR LATE REPORT -**Enter the amount due for submitting a report after the due date indicated on Page 1 of the report. The penalty is 0.10% (or .001) of the TOTAL WAGES PAID IN QUARTER (Line 1 of the Wage Summary, Part C), with a **$35 minimum and a $200 maximum.**

7. **ADD JOB TRAINING TAX DUE -**Multiply the TAXABLE WAGES (Line 3) by 0.10% (or .001). This is the amount of the Job Training Tax you owe for the calendar quarter. Example: 0.10% (or .001) x $7,000= $7.00 Job Training Tax Due.

> **NOTE: If your assigned Unemployment Tax Rate is less than 0.10%, 2.00%, 2.70% or greater; or you are a Reimbursable employer, DO NOT compute or pay Job Training Tax.**

8. **TOTAL PAYMENT DUE -**Enter the sum of lines 4, 5, 6 and 7.

> **If the sum of lines 4 & 7 is equal to or less than $9.99, payment of the taxes due is not required.**

9. **SUBTRACT ANY CREDIT BALANCE –** If Line 9 shows a credit balance, subtract this figure from your "TOTAL PAYMENT DUE" displayed on Line 8.

10. **AMOUNT PAID -**Enter the amount of your payment. **Make checks payable to DES-Unemployment Tax**. Be sure to write your Arizona Account Number on your check.

SIGNATURE -This report must be signed and dated by the owner, partner, corporate officer or authorized representative. Enter the name and phone number of the individual who prepared the report in the spaces provided.

MAKE A COPY OF THE REPORT FOR YOUR RECORDS.

Pursuant to state and federal law, information on this report may be disclosed to public entities and public employees for use in the performance of their official duties.

Equal Opportunity Employer / Program
This document is available in alternative formats by contacting the UI Tax Office

ARIZONA DEPARTMENT OF ECONOMIC SECURITY
PO BOX 52027
PHOENIX, AZ 85072-2027

Business Name and Address

ARIZONA ACCOUNT NUMBER
CALENDAR QUARTER ENDING
TO AVOID PENALTY MAIL BY
FEDERAL ID NO.

USE BLACK INK ONLY

For Online Filing: **www.AZUI.com**

Telephone: (602) 248-9354

UNEMPLOYMENT TAX AND WAGE REPORT

A. NUMBER OF EMPLOYEES - Report for each month, the number of full and part-time covered workers who worked during or received pay subject to UI Taxes for the payroll period which includes the 12th of the month.

B. WAGES – On the attached UC-20, list all employees in Social Security Number order, or alphabetically by last name. Please use white paper in the same format for additional employees. If you have ten or more employees, consider reporting via magnetic media. "Arizona Magnetic Media Reporting" (PAU-430) is available online (**click here**) – we support diskette and cartridge media.

C. WAGE SUMMARY - Computation of payment due.
(*See instructions for assistance*)

1. **TOTAL WAGES PAID IN QUARTER**
   From Section B. Wage Listing

2. **SUBTRACT EXCESS WAGES**
   Cannot exceed Line 1 - See instructions

3. **TAXABLE WAGES PAID**
   Up to $7000 per Employee - Line 1 minus line 2

4. **TAX DUE**
   Line 3 X Tax Rate of
   The decimal equivalent =

5. **ADD INTEREST DUE**
   1% of Tax Due for each month payment is late

6. **ADD PENALTY FOR LATE REPORT**
   0.10% of Line 1 ($35 min / $200 max)

7. **ADD JOB TRAINING TAX DUE**
   0.10% of Line 3

8. **TOTAL PAYMENT DUE**
   If the sum of lines 4 & 7 is equal to or less than
   $9.99, payment of the taxes due is not required.

9. **SUBTRACT ANY CREDIT BALANCE**
   If a balance is listed, subtract from Line 8.

10. **AMOUNT PAID**
    Make check payable to DES-Unemployment Tax.

LIEN MAY BE FILED WITHOUT FURTHER NOTICE ON DELINQUENT TAXES.

Signature:	Total Wages all Pages:
Title:	Prepared by:
Date:	Telephone: ( )

PHOTO COPY FOR YOUR RECORDS

PLEASE RETURN ORIGINAL

UC-020 (01/05

UI TAX WAGE LISTING CONTINUATION

ARIZONA DEPARTMENT OF ECONOMIC SECURITY
P.O. BOX 52027
PHOENIX ARIZONA 85072-2027
TELEPHONE: (602) 248-9354

ARIZONA ACCOUNT NUMBER _____

CALENDAR QUARTER ENDING _____

PAGE _____ OF _____

LIST EMPLOYEES IN NUMERICAL ORDER BY SOCIAL SECURITY NUMBER, OR ALPHABETICALLY BY LAST NAME.

1. EMPLOYEE SOCIAL SECURITY NUMBER			2. EMPLOYEE NAME (LAST, FIRST)	3. TOTAL WAGES PAID (THIS QUARTER)	
			TOTAL WAGES THIS PAGE		

EQUAL OPPORTUNITY EMPLOYER / PROGRAM
THIS DOCUMENT AVAILABLE IN ALTERNATIVE FORMATS BY CONTACTING THE UI TAX OFFICE